

audited. For even-numbered fiscal years, the city must forward an electronic copy of its financial statement to the DOLG no later than October 1 immediately following the close of the year being audited.

SB 172 GA relocates language within KRS 424.220 exempting the officers of the following entities from presenting financial statements:

- A city of first class;
- A county containing a city of the first class;
- A consolidated local government;
- A urban-county government;
- A city with a population equal or greater than 20,000;
- A public agency or a school district of a first-class city, consolidated government, or county containing a first-class city.

SB 172 GA requires that every officer of any board, commission, or other authority of a city, county, or district who collects, control, or disburses funds collected from the public shall prepare a fiscal year end annual report of the funds collected and disbursed unless the officer opts to publish monthly or quarterly statements.

SB 172 GA requires appropriate officers to publish the following:

- Notice that the city's financial statement has been completed;
- The actual audit report;
- A legal display advertisement that the fiscal year financial statements (in lieu of audit) have been provided to media outlets.
- Notice the county financial statements were completed and published in the same manner that city audits are published.

The fiscal impact of SB 172 GA on local governments with populations of two thousand or less is expected to be moderate. These entities will realize a cost savings by only being required to complete odd-year audits and submitting financial statements in lieu of.

Attached is a list of cities that would be affected by SB 172 GA; those with populations less than 2,000.

Part III: Differences to Local Government Mandate Statement from Prior Versions

The LM statement to SB 172 GA is the same as the LM statement to SB 172 as introduced. No substitutes or amendments were adopted when the bill passed the Senate.

Kentucky Cities With Population Less than 2,000								
Sturgis city	1,898	Lynnview city	914	Ravenna city	605	Bradfordsville city	294	
Salyersville city	1,883	New Castle city	912	Bedford city	599	Goose Creek city	294	
Catlettsburg city	1,856	Goshen city	909	Murray Hill city	582	Spring Mill city	287	
Lebanon Junction city	1,813	Bellefonte city	888	Milton city	574	Willisburg city	282	
Hurstbourne Acres city	1,811	White Plains city	884	Wellington city	565	Water Valley city	279	
Jamestown city	1,794	Clarkson city	875	Whitesville city	552	St. Charles city	277	
Harlan city	1,745	Pembroke city	869	Hollyvilla city	537	Broeck Pointe city	272	
Pineville city	1,732	Bellemeade city	865	Park City city	537	Warfield city	269	
Coal Run Village city	1,706	Mortons Gap city	863	Pippa Passes city	533	Rockport city	266	
Lewisport city	1,670	New Haven city	855	Glenview city	531	Berry city	264	
Midway city	1,641	Adairville city	852	Fordsville city	524	Ewing city	264	
Munfordville city	1,615	Crab Orchard city	841	Drakesboro city	515	Wildwood city	261	
Warsaw city	1,615	Bloomfield city	838	Robards city	515	Bonnieville city	255	
Worthington city	1,609	Brownsville city	836	Sonora city	513	Dover city	252	
Sebree city	1,603	Pleasureville city	834	Houston Acres city	507	Sanders city	238	
Olive Hill city	1,599	Plantation city	832	Benham city	500	Nebo city	236	
Edmonton city	1,595	Fincastle city	817	Bancroft city	494	Corinth city	232	
Orchard Grass Hills city	1,595	Campbellsburg city	813	Frenchburg city	486	Sparta city	231	
Owingsville city	1,530	Lewisburg city	810	Crestview city	475	Woodlawn city	229	
Burkesville city	1,521	McKee city	800	Sacramento city	468	Livingston city	226	
Vanceburg city	1,518	West Point city	797	Island city	458	Crossgate city	225	
Jeffersonville city	1,506	Millersburg city	792	Plum Springs city	453	Oakland city	225	
Audubon Park city	1,473	Dixon city	786	Fox Chase city	447	Mackville city	222	
Loyal city	1,461	Hollow Creek city	783	Riverwood city	446	Fountain Run city	217	
Pewee Valley city	1,456	Wheelwright city	780	Forest Hills city	444	Slaughters city	216	
St. Regis Park city	1,454	Hindman city	777	Campton city	441	Bremen city	197	
Worthington Hills city	1,446	Fleming-Neon city	770	Norbourne Estates city	441	Allen city	193	
Guthrie city	1,419	Blue Ridge Manor city	767	Briarwood city	435	Mentor city	193	
Earlington city	1,413	Bromley city	763	Moorland city	431	Glenview Manor city	191	
Clinton city	1,388	Calhoun city	763	Wayland city	426	Lakeview Heights city	185	
Livermore city	1,365	Taylorsville city	763	Centertown city	423	Worthville city	185	
Aubum city	1,340	Salem city	752	Hazel city	410	South Carrollton city	184	
Owenton city	1,327	Perryville city	751	Hustonsville city	405	Maryhill Estates city	179	
Beechwood Village city	1,324	Crofton city	749	Richlawn city	405	Thornhill city	178	
Beattyville city	1,307	Lynch city	747	River Bluff city	403	Cambridge city	175	
Manchester city	1,255	Powderly city	745	Fredonia city	401	Columbus city	170	
West Buechel city	1,230	Hanson city	742	Melbourne city	401	Mockingbird Valley city	167	
Barbourmeade city	1,218	Meadow Vale city	736	McHenry city	388	LaFayette city	165	
Brodhead city	1,211	Bardwell city	723	Hunters Hollow city	386	Buckhorn city	162	
Nortonville city	1,204	Corydon city	720	Trenton city	384	Prestonville city	161	
Augusta city	1,190	Inez city	717	Grand Rivers city	382	Sycamore city	160	
Greenup city	1,188	Green Spring city	715	Kingsley city	381	Wheatcroft city	160	
Clay city	1,181	Smiths Grove city	714	Gamaliel city	376	Wallins Creek city	156	
Irvington city	1,181	Loretto city	713	Kevil city	376	Germantown city	154	
Cloverport city	1,152	Seneca Gardens city	696	Norwood city	370	Rochester city	152	
South Shore city	1,122	Woodland Hills city	696	Hyden city	365	Lincolnshire city	148	
Silver Grove city	1,102	Science Hill city	693	Meadowview Estates city	363	Fairview city	143	
Coldstream city	1,100	Wickliffe city	688	Poplar Hills city	362	Hills and Dales city	142	
Hebron Estates city	1,087	Upton city	683	Glencoe city	360	Manor Creek city	140	
Camargo city	1,081	Barlow city	675	Woodburn city	355	Monterey city	138	
Clay City city	1,077	Sandy Hook city	675	Old Brownsboro Place city	353	Meadowbrook Farm city	136	
Heritage Creek city	1,076	Spring Valley city	654	Strathmoor Manor city	337	Ekron city	135	
Ryland Heights city	1,022	Parkway Village city	650	Vicco city	334	Raywick city	134	
Northfield city	1,020	Kuttawa city	649	Arlington city	324	Blackey city	120	
La Center city	1,009	Brownsboro Farm city	648	Ghent city	323	Hickory Hill city	114	
Uniontown city	1,002	Strathmoor Village city	648	Sharpsburg city	323	Fairfield city	113	
Wurtland city	995	Rolling Fields city	646	Bellewood city	321	Kenton Vale city	110	
Elkhorn City city	982	North Middletown city	643	Brownsboro Village city	319	Smithfield city	106	
Watterson Park city	976	Stamping Ground city	643	Eubank city	319	Sardis city	103	
Burgin city	965	Brooksville city	642	Glenview Hills city	319	Ten Broeck city	103	
Evarts city	962	Martin city	634	Druid Hills city	308	California city	90	
Rolling Hills city	959	Westwood city	634	Waverly city	308	Woodbury city	90	
Muldraugh city	947	Wingo city	632	Creekside city	305	Booneville city	81	
Hawesville city	945	Hardin city	615	Sadievill city	303	Gratz city	78	
Woodlawn Park city	942	Butler city	612	Salt Lick city	303	Carrsville city	50	
Langdon Place city	936	Burnside city	611	Smithland city	301	Blaine city	47	
Ferguson city	924	Caneyville city	608	Mount Olivet city	299	Concord city	35	
						South Park View city	7	

Data Source(s): LRC Staff, Kentucky League of Cities

Preparer: Wendell F. Butler **Reviewer:** KHC **Date:** 2/22/19